EXHIBIT B

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1. A method of performing costing of tasks including human [activity] healthcare activities, said method comprising the steps of:

a) establishing a list of tasks involved in a work process wherein at least one of said tasks involves execution by a human operator;

b) said human operator using an operator independent method of task time measurement based on independently timing each motion in a procession of motions required to perform said task without timing from a beginning of said task to an end of said task a human performing said task;

c) establishing a first cost component of each task as a function of the expected time of execution of said task and the cost per unit time for said human operator;

d) establishing a second cost component of each task dependent on non-labor costs of the process, a portion of each non-labor cost being apportioned to said task as a function of the time of execution of said task by said human operator, machine operating time or other relative consumption of a resource;

e) maintaining the expected time to complete said activities and the cost per unit time of said operator in a memory of a computer; and

f) calculating a task cost independent of the efficiency of the human operator using a processor of said computer including the step of summing the first and second components for the task to establish the cost of the task.

[e) summing the first and second components for the task to establish a task cost independent of the efficiency of the human operator.]

2. A method according to Claim 1 wherein the operator independent method of task time measurement is a predetermined motion time system.

3. A method according to Claim 2 wherein the operator independent method of task time measurement is the Maynard Operation Sequence Technique.

4. A method according to Claim 1 wherein the tasks comprise activities of a service business.

Please cancel claim 5, without prejudice.

6. A method in accordance with Claim 1 wherein said tasks involved in said work process are executed by two or more different human operators.

7. A method in accordance with Claim 1 wherein the tasks together form the work process, said method further comprising the step of:

f) summing the costs of the tasks in said process to give a process cost, and utilizing the process cost to determine the cost of the work process.

8. A method in accordance with Claim 7 wherein the costs in the work process comprise the costs associated with a business unit.

9. A method in accordance with Claim 7 wherein the costs in the work process comprise business line costs of a business line.

10. A method according to Claim 9 wherein the business line costs and the revenue brought in by the business line are used to calculate the profitability of the business line, which is in turn used to correctly price the business line.

11. A method according to Claim 7 wherein said work process is a proposed work process, and the process cost is used to determine the economic outcome of a business decision before it is implemented.

12. A method according to Claim 7 wherein a financial model of revenue, costs and profit is created.

13. A method in accordance with Claim 12 wherein at least one of ROI, ROC and IRR are determined for a capital investment.

14. A method in accordance with Claim 7 wherein a business goal is set and changes in process cost and time are calculated.

15. A method in accordance with Claim 7 wherein said method is further utilized to establish the cost of all work processes in said business.

16. A method in accordance with Claim 1 wherein a utilization ratio of said operator is calculated based on the total task time calculated to be necessary to complete all tasks in all work processes executed by said operator and the total time worked by said operator.

17. A method in accordance with Claim 16 wherein utilization ratios are used for the purpose of reallocating work from over-utilized operators to under-utilized operators.

18. A method in accordance with Claim 16 wherein utilization ratios are used for the purposes of bringing operators close to a 100% utilization ratio, thereby to improve quality of life.

19. A method in accordance with Claim 7 wherein said operation costs comprise department costs.

20. A method in accordance with Claim 7 wherein said operation costs comprise total business operating costs.

21. A method according to Claim 7 wherein revenue generated by said process is calculated and profitability of said work process is calculated based on the difference between said cost of said process and said revenue.

22. A method according to Claim 1 wherein a difference between the calculated time to complete a task independent of the operator and the actual time taken by the operator is used to establish a risk profile for the business, on the basis that a positive difference implies that work is not being carried out with the required care.

23. A method according to Claim 1 wherein a difference between the calculated time to complete a task independent of the operator and the actual time taken by the operator is used to establish hidden liability of unperformed work, on the basis that a positive difference implies that tasks are being left incomplete.

Please cancel claim 24, without prejudice.

25. A method according to claim 1, wherein said task cost is utilized with other task costs for activity based costing.

26. A method according to claim 25, wherein the operator independent method of task time measurement is one selected from the group containing predetermined motion time system and Maynard Operation Sequence Technique.

27. A method according to claim 26, wherein the tasks comprise activities of a service business.

28. A method of activity based costing for a healthcare [service] business having at least one group of tasks defining a work process, at least one of the tasks is executed by a human, the method comprising the step of determining the cost of the work process including the steps of:

calculating an expected duration of execution of the task(s) executed by the human operator using an operator independent method of task time measurement to be used to establish a first cost component;

said human operator using an operator independent method of task time measurement based on independently timing each motion in a procession of motions required to perform said task without timing from a beginning of said task to an end of said task a human performing said task;

establishing a second cost component of each task dependent on non-labor costs of the process, a portion of each non-labor cost being apportioned to said task as a function of the time of execution of said task by said human operator, machine operating time or other relative consumption of a resource;

maintaining the expected time to complete said activities and the cost per unit time of said operator in a memory of a computer and calculating by a processor of said computer a first cost component based on said expected time and said cost per unit time;

calculating a task cost independent of the efficiency of the human operator for each task using the processor of said computer including the step of summing the first and second components; and

calculating a total cost utilized to determine the cost of the work process, said calculating performed by using said processor of said computer for summing the costs of the tasks.

[summing the first and second components for each task to establish a task cost independent of the efficiency of the human operator for each task; and

summing the costs of the tasks to obtain a total cost utilized to determine the cost of the work process.]